PLACE COUNTY ON WAR **ECONOMY BASIS—CONNER**

URGES RETRENCHMENTS. FACING \$140,000 DEFICIT.

No Engineer-Out Attorney's Salary-Sell Orchard Knob. Other Cuts.

Facing a serious problem in finances. County Judge Sam A. Conner delivered

County Judge Sam A. Conner delivered his first report to the court Monday morning. This emphasized throughout an appeal for economy and general curtailment. "Place Hamilton county on a war basis of operation." appealed the judge.

First and foremost he pointed out that the county faces a \$140,000 deficit. Though he insisted that he was loth to criticize the preceding administration, he emphasized that the course of the court for the year has been napped out and restricted by the last tourt so that there is but one route available.

The judge outlined several retrenchments that have already been made in he workhouse department, but urged even more. He recommended that the office of clerk to the highway commis-

sion be abandoned.

Though expressing regret that neces sary rebuilding expenses must be met at Bonny Oaks, the judge said that the need was imperative and that the

The need was imperative and that the court must find some way to meet the expense. He urged, however, that the Orchard Kncb poorhouse and hospital be sold and that ther county wards be cared for at Bonny Oaks.

Among ther points specially stressed was the need of economy in the schools. Judge Conner lames ed the \$50,000 deficit, and said that though a nine months' term must be had if possible, that every so-operation must be rethat every so-operation must be re-sorted to towards economy.

Among other retrenchments he urged that the office of county engineer be done away with, saying that there will be no road construction except government work, and that the salary for the county attorney be reduced to \$1,200 He als urged the employment of a joint county and city auditor, one who is capable of really auditing the ac-counts and whose word may be ac-

counts and whose word may be accepted as firal.

The report in part follows:

This is the initial session of his court and we are met following an emphatic verdict of the people of this county for retrenchment in public affairs. This rourt is expected to administer the affairs of the county for some years to come and submit that there is no person, within without the court, that would gainsay he statement that our people have dered a period of restricted expenditure of public revenue. War taxes have come to stay a long time and the people will neet that extraordinary financial burden without complaint, because the revenue thus provided is for the support of our sons who are fightling our battles for us in the trenches and on the fields of France and Belgium. Our state will continue to levy the present heavy tax until some person solves her financial problems and removes the cause for the large annual deficits. Our own tax levy at the high figure of \$2.10 and \$2.20 is fixed for this year. The people have already said it is too high, but we cannot provide any relief in that direction. What we can do, and what we must do, if we are to abide by the expressed will of the voters and taxpayers, is to stop this business of creating deficits from year to year. If present practices are to be maintained in the various departments of the county government, our record will be no improvement upon those of former.

year. If present practices are to be maintained in the various departments of the county government, our record will be no improvement upon those of former administrations.

Mr. Petersen's preliminary report of the audit of county books and accounts in which he is engaged is submitted today for the purpose of emphasizing the facts I have "lluded to. We must close this year without a deficit. Every department of the must join cheerfully and willingly in the program of retrenchment. We are threatened, on the basis of the present budget and appropriations, with a deficit of \$140,000. I am not speaking for sake of publicity, neither am I taking any satisfaction in public criticism of any former official. It is solely from a definite knowledge that our county's finances are not in good condition and a sense of the responsibility voted upon us all by the people that I am emphasizing the duty we have of sensible administration. At the very first opportunity we must reduce the tax rate, but in the meantime we must reduce the county's fusioness to a war basis and to a standard that any conservative business man would adopt in his own personal affairs.

meantime we must reduce the county's instructions to a war basis and to a standard that any conservative business man would adopt in his own personal affairs.

A County Auditor.

My opinion is that the city and county should join in the employment of an auditor for public accounts. The same people support both governments and the same people to a great extent are interested in the condition of accounts. It would be reactively economy for the two governments to divide the costs of audition of accounts. It should cost both governments to divide the costs of audition of a count is no mere for this work than each has been paying for several years. The runn chosen should be capable and should possess the confidence of the people. It should be a man whose figures would always be taken as final.

The Road Department.

Our highway commission has already begun a reduction of overhead. Within the last thirty days they have closed the Orchard Knob workhouse, sold fourteen head of guies and dispensed with three salaried men. The force of guards has also been reduced. This is all very but there are further reductions possible. There are about twenty prisoners on hand now and yet eighteen head of raules are maintained. My opinion is that the commission should sell six more of the workhouse department, his work heigs now reduced to almost nothing. The superintendent of the workhouse should be dispensed with and the office left vacant for the present. The superintendent of the workhouse should be dispensed with and the office left vacant for the present. The superintendent of the workhouse should be dispensed with and the office left vacant for the present. The superintendent of the workhouse should be placed in complete charge, who might be empowered to employ a competent foreman to work the prisoners. The expense of maintaining a workhouse with twenty prisoners is now out of proportion with the result that can be shown.

Bonny Oaks.

These excellent gentlemen who compace the board of trustee of the county.

can be shown.

Bonny Oaks.

Those excellent gentlemen who compose the board of trustee of the county, industrial school have likewise seen the necessity of reducing overhead and have begun by the sale of all surplus stock. In my opinion the Bonny Oaks farm has not produced anything like its capacity.

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L SESSION OF COUNTY COURT IN REDUCED FORM METHOD OF ACCOUNTING PAGES SERIOUS DEFIGIT IF PAGES SERIOUS DEFIGIT IF PEES RESTORED. Revenue Overestimated - \$27, Ounty court per action county court, undistricting act which shall consist of eight its first quarterly sestorning with County as a new one of the resolution was tabled. PEES RESTORED. Revenue Overestimated - \$27, Ounty court per action of two specified concrete or two one day, their money's worth. The resolution was tabled. Pages SERIOUS DEFIGIT IF PEES RESTORED. Revenue Overestimated - \$27, Ounty court per action of two specified concrete or two one day, their money's worth. The resolution was tabled. Pages SERIOUS DEFIGIT IF Berein and jail Complete Report. Submitting a general report of the county court at its first quarterly sesborning with County was tabled. Pages SERIOUS DEFIGIT IF Bevenue Overestimated - \$27, Ounty court per County's financial standing to County Judge Sam Conner, which was in turn placed before the county court at its session Monday, Special Auditor C. S. Pages SERIOUS DEFIGIT IF Workhouse Coverbuse and county or court and provided county as a new page of the county's financial standing to County and their money's worth. The resolution was tabled. INITIAL SESSION OF COUNTY

H. F. Lawrence Named Judge Pro Tem.-John Tinker Elected Delinquent Poll Tax Collector-Discount on Early

The new Hamilton county court, under the new redistricting act which provides that it shall consist of eight members, held its first quarterly session Monday morning with County Judge Sam A. Conner present and presiding and the following members present: Squires H. F. Lawrence, Frank Wells, H. B. Caulkins and J. J. Bork, of the First civil district; Squires Horace Humphreys and C. Z. Taylor, of the Second civil district, and Squire W. H. Crowe, of the Third civil district. The successor of the late Walter Hampton from the Third district has not yet been elected and Squire Crowe was the only representative from this district. Every member of the court was in his seat when it was called to order. A large crowd was present and when Judge Conner entered he was greeted with loud applause. Judge Conner announced that he had appointed Squire H. F. Lawrence county Judge pro tem to serve for the next twelve months. The folrence county judge pro tem to serve for the next twelve months. The fol-lowing committees were then an-nounced by the judge: Finance—W. H. Crowe, chairman; Squires Bork, Humphreys and Caul-kirs.

kirs.
Claims—Squire Taylor, chairman;
Squires Lawrence and Wells.
Jail—Squire Bork, chairman; Squires

Caulkins and Wells.

The court then unanimously ratified the appointments of Judge Conner.

Tinker Pdil Tax Collector. Tinker Pdil Tax Collector.

The election of vacancies was then gone into and John Tinker was unanimously elected delinquent poil tax collector to succeed Eugene Bryan. Fred Arn and Poley Hixson were elected members of the highway commission to succeed Frank Spurlock and W. A. Sadd, resigned. Mr. Arn is president of the J. M. Card Lumber company and Poley Hixson is a farmer of the north end of the county. The report of Auditor C. S. Peterson, which appears elsewhere in this paper, was then read and adopted, as were the recommendations of Judge Conner, which also are published elsewhere in this edition.

was tabled.

Wauhatchie Pike.

Squire Lawrence then read the final report of the Wauhatchie pike commission showing that total expenditures on the pike up to date were \$184.029.49. The report was filed and made a matter of record. Squire Horace Humphreys then read a resolution, which was adopted, authorizing repairs on the Rosswille boulevard and also a resolution authorizing the purchase of state codes for the use of justices of the peace and other county officials who are required to have them. The report of County Auditor Eugene Williams was then read and also the report of the highway commission. Both reports were filed and made a matter of record. Squire Humphreys read a resolution, which was unanimously adopted, decreasing the pay of the three election commissions from \$1,500 a year to \$600 a year.

A resolution was read by C. Z. Taylor authorizing the exemption from the county tax of a carnival company which was going to show in East Chattanooga and which was going to denate 15 per cent. of its receipts to the Red Cross of East Chattanooga. There was some little fight over this, Squires Lawrence and Bork stating they wanted to go on record as opposing carnival companies and their coming into the county and hiding behind war work in an effort to avoid county and state taxes, Judge Conner stated that Squires Taylor had made a bad bargain; that he should have at least received 25 per cent. from the carnival company.

However, as the ladies of East Chattanooga had entered into the contract the court agreed to assist them this time, and the resolution was adopted.

No Action on Erlanger.

No action was taken in the Erlanger hospital board case, as there is at present no vacancy, Squire H. H. Eagar's time not being out until April. Some time ago Squire Eagar tendered his resignation, but the other members persuaded him to hold over until April.

which also are published elsewhere in this edition.

Two Per Cent. Discount.

A resolution was then read by Squire Caulkins authorizing County Trustee Joe Clift to accept a 2 per cent. discount on all taxes paid immediately up to \$100,000 and 1 per cent. discount on all taxes paid up until Dec. 1. This resolution was adopted to become effective at once.

Squire Lawrence then read a resolution authorizing the return to a band of gypsies a county tax they had paid. The petitioners said they had paid three months' taxes and then had been run from the town by the sheriff. However, County Court Clerk Charles Watson stated to the court that the law required a county tax even if the

TENNESSEE MINES HAVE COAL SURPLUS FOR TIME BEING

Despite 20,000,000 Ton National Shortage Local Operators Are Out Hunting Business.

Tennessee coal operators find themselves compelled to go out after business to dispose of their product, despite the fact that there is a nationwide coal shortage of 20,000,000 tons. This apparently contradictory condition has obtained for a number of weeks, and during that time it has seemed in a measure like the old times when it took real salesmanship to make a coal mine succeed. make a coal mine succeed.

That should not be taken to mean that there is no danger of a fuel shortage of grave proportions to come later, or that there is a surplus of coal for domestic purposes, but it does mean that temporarily there is a small surplus of steam coal.

According to statements of coal men, the situation has arisen something like this: Mines in this zone cannot ship to the east, where the shortage is most pressing, being limited to sumers within the zone and certain that lake shore points and to the southern not of Michigan peninsula. For some time time past the big consumers in this section felt.

For the first time in many months have been grabbing all the coal they Tennessee coal operators find themcan and stocking up. Then the fuel selves compelled to go out after busiuntil these consumers had used up the greater part of the supply on hand, mines could not ship to them. The effect of this was to divert the stream of coal which had been flowing to these plants, and there was nowhere else for the coal to go right off the reel. So far the administration has not author-

ized shipments east, and hence the search for consumers within the zone. Some of these consumers are being found by brokers, and other coal is being distributed by agents of the fuel administration to Carolina, so that

What the coal men fear is that sud-denly all of the plants which had stocked up and which are now taboo so far as shipments are concerned, will run out about the same time and the ban will be lifted generally so that there will be a mad scramble and not enough to go around just about the time cold weather really makes itself

Steps should be taken this winter to make that farm produce all it is capable of producing next year. It should be made the county demonstration farm and the county demonstrator should be required to visit it at least twice a week. He should hold public demonstrations there and Mrs. Lauderbach should hold her canning and other preserving demonstrations there, teaching the boys and girls how to preserve their products.

Sell Orchard Knob Site. Charles Park to Do "Y" Work in Palestine

Sell Orchard Knob Site.

in my judgment the Orchard Knob workhouse and county hospital site should be sold as soon as conditions will enable us to realize a normal price for the property and then suitable buildings should be erected on the Bonny Oaks farm for the county's patients. Many of them are able to perform reasonable tasks. They could be employed in the dairy or in garden cultivation and, with ground available, they could contribute materially toward making the hospital self-supporting. Consolidation of general management would then reduce the overhead of both. The farm would show an increase in production and very soon wa would find our appropriations for the industrial school materially cut.

County Schools.

Our schools are opening with a deficit already existing of more than \$59,000. My opinion is that, unless there is a material modification of system and very material economies effected, there will be even a larger deficit at the end of this year. The schools should be run for the full term of nine months as planned, if it is possible, but there can be no Justification of extending the term beyond the time our funds are exhausted. I have therefore called upon the board of education to make a survey of the situation to see where economies can be effected so the budget as provided by the county court just retired will keep the schools roing as planned. I trust we shall secure information upon which to announce that the school term is not to be abridged.

It has appeared to me that useless expense is being created in the matter of maintaining the two bridges across the Tennessee river, which are only two blocks apart. It costs \$185 a month for two watchmen, when it is evident that one watchmen, when it is evident that one watchmen would be sufficient. One man should be placed in charge of both bridges. There are other excessive expenses incident to the maintenance of the two bridges to which I will call your attention as soon as I can have certain checking of bills done.

Courty Engineer.

If find from the courthouse, but wi



Mrs. A. J. Park, Seventh street. who went overseas for army Y. M. C. A. service in France, has been transferred to English forces for service in Palestine, Homefolks have re-ceived notifica-tion of his ar-rival in England. He said he was safe and sound

and feeling "mighty fine." For a number of years Mr.

Park was connected with Martha Washington college at Abingdon, Va., where he was plano and organ instructor.

sion is costing the county now a total of \$1.500 a year. In my opinion such an amount is excessive and unnecessary from any viewpoint. I recommend to this court that this be reduced to \$500 a year, allowing each commissioner \$200 a year, allowing each commissioner \$200 a year, allowing each commissioner \$200 a year for his services. Under present conditions of county finances not a member of that commission can offer the slightest objection to this reduction.

Cut County Attorney.

The county attorney is drawing a salary of \$2,000 a year. I find that numerous finances of Chattanoga would accept this retainer for \$100 a month. If it can be always a finance of the present term to the rate of \$1,200 a year.

Tax Discount.

or the present term to the rate of \$1,200 a year.

Tax Discount.

As I have intimated, our course has to a great extent been mapped out for us by our predecessors and to that extent we are limited in formulation of plans. The county is running on borrowed money and interest rates are bound to increase. I see no way to avoid further loans. Certainty there is no way excepting through the authorization of a discount on taxes in order to tempt the thrifty citizen to thereby save something in his tax bill. I am proposing that the trustee be authorized by resolution to allow a discount of 2 per cent, on taxes either until some definic amount has been paid in—which is probably the better way—or until, say, the first of December.

VATICAN DECLINES

Another Peace Request of Austria-Hungary Has Been Turned Down. Rome, Oct. 7.-The vatican has urned down another request from Austria-Hungary, to institute peace proceedings, it was reported today.

Children Cry FOR FLETCHER'S CASTORIA

Judge Sam Conner, which was in turn placed before the county court at its session Monday, Special Auditor C. S. Petersen points out many glaring defects and is especially critical of the county's past method of accounting. This, he insists, "was started on an erroneous bases," and "the system in itself is too primitive and indefinite to yield a comprehensive statement of the yield a comprehensive statement of the financial transactions of the county," naking a thorough analysis of the

books necessary.

The auditor further points out, substantiating his declaration by figures, that in the event the salary law, which has been attacked as unconstitutional at Nashville, is held invalid, and Hamilton county thrown back on the old fee basis after the struggle that has been made to release it from this thralldon, the county will face a se-

Summarizing the present financial standing of the county, Mr. Petersen's fund of \$54,000; a prospective estimate of revenue receipts to the amount of \$10,000; a prospective over-draft in appropriations caused by the failure to receive any revenue arising from the excess of fees from the trustee, county court clerk, sheriff and register, which had been anticipated and appropriated to the miscellaneous account of \$20,000. A balance still due on the Market street bridge construc tion totals \$12,000, while claims for

tion totals \$12,000, while claims for property damage, not including cases now in litigation, \$15,000.

The auditor's report follows:
In accordance with your instructions to furnish you at this time tentative figures showing the county's current financial condition, and other data, I beg to submit the following:
The present system of accounting, employed by the county, which was put in operation Sept. I, 1913, was started on an erroneous basis.

The system itself is too primitive and indefinite to yield a comprehensive statement of the financial transactions of the county, and a thorough analysis of all disbursements, absolutely independent of the books, is necessary to determine what the county's money has been spent for.

Annual appropriations have been mediated.

what the county's money has been spent for.

Annual appropriations have been made for specific purposes, but in many instances no consistency has been exercised in charging disbursements, and disbursements for the same purposes have been charged first to one account and then to another.

In order to enable the county judge to exercise control over disbursements in all branches of the county government and to keep them within respective appropriations an up-to-date disbursement record is necessary, and, as instructed by you, I have designed such a record and will install it as of July 1, the beginning of the present budget year.

It will contain a sufficiently detailed classification within each appropriation division to safeguard against duplicate payments and prevent mix-ups of entries, and, while it will require a little more work to keep it than the record now in use, it will curtail other work in the office. Its main feature will be simplicity and it will aid the county judge in enforcing economy.

When it shall have been in operation

and it will aid the county judge in enforcing economy.

When it shail have been in operation for a year it will furnish a reliable guide for appropriations for another year.

Floating Debt Enigma.

The floating debt of the county has never been an exactly known quantity at any one time during the six years I am auditing, and is not at this time; the figures later herein furnished are in some cases only approximately correct, but will probably not be materially changed in my final report.

The margin of uncertainty is caused mainly by failure to pay bills promptly and with regularity; by promptly I mean the month succeeding the month in which the expense accrued. Thus, for instance, during the month of August, 1918, many bills were paid which covered expenses for several months, and several large claims covering expenses incurred expenses incurred

several months back in the previous ad

several months back in the previous administration are yet unpaid.

As you know, the fiscal year of the county covers the period Sept. 1-Aug. 31 inclusive, where, against the budget year covers the period July 1-June 30 inclusive. Thus your administration commenced at the beginning of the third month of the present budget year, with revenue estimated and appropriations made for the twelve months beginning July 1, 1918, by the previous administration.

receipts from this source is probably a little excessive.

Anticipated revenue from the county court clerk's office is, as I understand it, intended to cover the gross revenue collected through this department, but, as from 20 to 25 per cent. of the said revenue is applicable to the district roads fund, that part, say 12,500, must be eliminated from this estimate.

While the anticipated receipts from the remaining sources appear to be conservative, yet, with the general slump in all classes of litigation, the receipts from workhouse fines, justices of the peace fines, etc., may fall somewhat short. Likewise poll taxes may fall short of the estimate by virtue of the absence of so many taxpayers.

many taxpayers.

To sum it up, unless revenue from unforeseen sources is collected, it will be
safer to reduce the above total estimate

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Public and charitable institutions

Special appropriation to Crittenton
League of Mercy.
Interest on bonds 14,669.45 58,200 80,009.73 Town of Leekout Mountan schools . Miscellaneous 175,500 ***** 9,283.81 Totals 3998,800 \$172,485.86
In addition to these general appropriations the following items appear, for the payment of which no definite provisions have been made: Warants is-

8.216.00 4.456.06

Special Appropriations—
United States public health service (unexpended part of a total appropriation of \$7,000)\$ 5,296.11 \$3,421.94 Appropriation to Bonny Oaks industrial school (which however, is not recorded in the quarterly court record, but which was left with the county judge and finance committee with power to act) for replacement of burned building and the erection of an aditional one. My understanding is that the industrial school authorities are going shead with a view of expending \$30,000, less \$2,500 insurance collected and retained by the said authorities to be applied on the said construction work 27,500.00 1,033.24 I further understand that it was the intention of the former administration to sell certain vacant real estate and apply the proceeds hereon.

Still Due 6n Bridge.

Balance due on construction company, due Feb, 1, 1919 5,600.00

Construction ang company, due Feb.
1, 1919
Fred Cantrell company, for wiring and lights, due on completion (estiamted.)
Other items 5,600.00

(Continued on Page Eight.)

The Tom Snow

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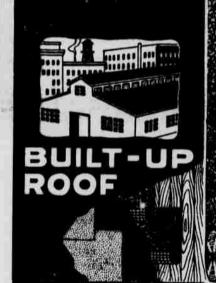
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CHATTANOOGA, TENNESSEE